



NORFOLK

Office of the City Attorney

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June 14, 2016

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Zahn Court Reporting, Limited

R-28

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Zahn Court Reporting, Limited in the amount of \$2,547.25 based upon the overpayment of its 2016 Business License Tax, resulting in a refund due of \$2,547.25, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

5/23/2016

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By C. Cur Perch
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 2547.25

1000 109 010

by [Signature]
Director of Finance

Account 4101
Date 5/27/16

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO ZAHN COURT REPORTING,
LIMITED BASED UPON THE OVERPAYMENT OF ITS
BUSINESS LICENSE TAX FOR THE YEAR 2016.

- - -

WHEREAS the Commissioner of the Revenue has determined
that the business license tax was erroneously overpaid by Zahn
Court Reporting, Limited for the year 2016, and has corrected
this assessment in accordance with Virginia Code § 58.1-3981;
and

WHEREAS the Commissioner of the Revenue has certified
with the consent of the City Attorney that the aforementioned
taxpayer paid all taxes due on the erroneous assessment and is
entitled to a refund of excess taxes paid based on the corrected
assessment in the amount of \$2,547.25, plus interest; now,
therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$2,547.25, plus interest at the
rate established by applicable law, is hereby
appropriated for a refund to Zahn Court Reporting,
Limited for the year 2016.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to Zahn Court Reporting, Limited in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Zahn Court Reporting, Limited

Account Number

134832/009527

May 23, 2016

Overview: Zahn Court Reporting, Limited overpaid its 2016 BPOL tax. The business operates on a fiscal year. Business licenses are based on a calendar year's gross receipts. Taxpayer reported their fiscal year gross receipts instead of their calendar year gross receipts. Zahn overpaid their BPOL tax in the amount of \$2,547.25. See the attached spreadsheet.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business license tax revenue by \$2,547.25 for the 2016 fiscal year.

Conclusion:

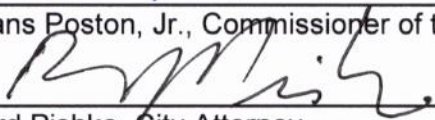
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of \$2,547.25.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$2,547.25 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business License Taxes**.



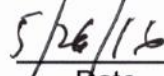
C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date